

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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SOPC HOLDINGS WEST, LLC,  
The Tax Matters Partner of  
Equilon Enterprises LLC,

Plaintiff,

v.

UNITED STATES OF AMERICAN

Defendants.

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Case No. 4:18-cv-00374 (KPE)

**STATUS REPORT**

Plaintiff SOPC Holdings West, LLC, the Tax Matters Partner of Equilon Enterprises LLC, submits the following status report on behalf of the parties:

1. Proceedings in this case are currently stayed pending resolution of the appeal of the final order in *Exxon Mobil Corp. v. United States*, No. 21-10373 (5th Cir. Aug. 20, 2022). *See* Min. Entry, (Mar. 3, 2021). As the parties have previously reported, *Exxon Mobil* addresses the same issue of statutory interpretation at the core of this case. On August 3, 2022, the Fifth Circuit entered Judgment in *Exxon Mobil*, affirming the judgment of the district court. Following expiration of the period for filing a petition for writ of certiorari on December 29, 2022, and no petition for writ of certiorari having been filed, the judgment is now final.

2. In view of the final judgment in *Exxon Mobil Corp.*, plaintiffs are simultaneously filing an unopposed motion to dismiss this case.

3. Counsel for the defendant has authorized plaintiff to represent that defendant concurs with the foregoing.

Respectfully Submitted,

Date: January 10, 2023

/s/ Kevin L. Kenworthy

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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record through ECF system on January 10, 2023.

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/s/ Kevin L. Kenworthy

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